

House Bill 1656 (AS PASSED HOUSE AND SENATE)

By: Representatives Stephens of the 164th and Lane of the 158th

A BILL TO BE ENTITLED

AN ACT

To provide for a homestead exemption from City of Richmond Hill ad valorem taxes for municipal purposes in the amount of \$50,000.00 of the assessed value of the homestead for residents of that city who are 65 years of age or over; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

(a) As used in this Act, the term:

(1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal purposes levied by, for, or on behalf of the City of Richmond Hill, including, but not limited to, any ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended.

(3) "Senior citizen" means a person who is 65 years of age or over on or before January 1 of the year in which application for the exemption under subsection (b) of this section is made.

(b) Each resident of the City of Richmond Hill who is a senior citizen is granted an exemption on that person's homestead from City of Richmond Hill ad valorem taxes for municipal purposes in the amount of \$50,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c) A person shall not receive the homestead exemption granted by subsection (b) of this section unless the person or person's agent files an application with the governing authority

1 of the City of Richmond Hill, or the designee thereof, giving the person's age and such
2 additional information relative to receiving such exemption as will enable the governing
3 authority of the City of Richmond Hill, or the designee thereof, to make a determination
4 regarding the initial and continuing eligibility of such owner for such exemption. The
5 governing authority of the City of Richmond Hill, or the designee thereof, shall provide
6 application forms for this purpose.

7 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
8 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
9 as long as the owner occupies the residence as a homestead. After a person has filed the
10 proper application, as provided in subsection (c) of this section, it shall not be necessary to
11 make application thereafter for any year and the exemption shall continue to be allowed to
12 such person. It shall be the duty of any person granted the homestead exemption under
13 subsection (b) of this section to notify the governing authority of the City of Richmond Hill,
14 or the designee thereof, in the event that person for any reason becomes ineligible for that
15 exemption.

16 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
17 ad valorem taxes, county ad valorem taxes for county purposes, or county or independent
18 school district ad valorem taxes for educational purposes. The homestead exemption granted
19 by subsection (b) of this section shall be in lieu of and not in addition to any other homestead
20 exemption applicable to municipal ad valorem taxes for municipal purposes.

21 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
22 beginning on or after January 1, 2007.

23 **SECTION 2.**

24 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
25 election superintendent of the City of Richmond Hill shall call and conduct an election as
26 provided in this section for the purpose of submitting this Act to the electors of the City of
27 Richmond Hill for approval or rejection. The municipal election superintendent shall
28 conduct that election on the date of the November, 2006, state-wide general election and
29 shall issue the call and conduct that election as provided by general law. The municipal
30 superintendent shall cause the date and purpose of the election to be published once a week
31 for two weeks immediately preceding the date thereof in the official organ of Bryan County.
32 The ballot shall have written or printed thereon the words:

1 "() YES Shall the Act be approved which provides a homestead exemption from City
2 of Richmond Hill ad valorem taxes for municipal purposes in the amount
3 () NO of \$50,000.00 of the assessed value of the homestead for residents of that
4 city who are 65 years of age or over?"

5 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
6 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
7 such question are for approval of the Act, Section 1 of this Act shall become of full force and
8 effect on January 1, 2007. If the Act is not so approved or if the election is not conducted
9 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
10 be automatically repealed on the first day of January immediately following that election
11 date. The expense of such election shall be borne by the City of Richmond Hill. It shall be
12 the municipal election superintendent's duty to certify the result thereof to the Secretary of
13 State.

14 **SECTION 3.**

15 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
16 its approval by the Governor or upon its becoming law without such approval.

17 **SECTION 4.**

18 All laws and parts of laws in conflict with this Act are repealed.